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THE ANDHRA PRADESH GAZETTE

PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.730

AMARAVATI, WEDNESDAY, NOVEMBER 11, 2020

G.436

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 - WAIVER / REDUCTION IN LATE FEE FOR NOT FURNISHING FORM GSTR-10 BY THE DUE DATE, SUBJECT TO THE CONDITION THAT THE RETURNS ARE FILED BETWEEN 22.09.2020 TO 31.12.2020.

[G.O.Ms.No.323, Revenue (Commercial Taxes-II), 10th November, 2020.]

NOTIFICATION

In exercise of the powers conferred by Section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this notification referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby waives the amount of late fee payable under section 47 of the said Act which is in excess of two hundred and fifty rupees, for the registered persons who fail to furnish the return in FORM GSTR-10 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of December, 2020.”.

RAJAT BHARGAVA,
Special Chief Secretary to Government.

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